Office:

UILC: 6223.00-00

From:

**Sent:** Thursday, February 24, 2011 10:26:05 AM

To: Cc:

Subject: RE: AC Statute and Appeals

The only notices required by law in a TEFRA partnership proceeding are those specified in section 6223: the NBAP and FPAA. Even though the IRM provides for a "60 day letter" giving the partners an opportunity to go to appeals, the provisions of the **IRM** are not **mandatory** nor do they have the force and effect of law. *Luhrig v. Glotzbach*, 304 F.2d 560, 563 (4th Cir.1962).